



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 28, 2014

The Honorable Dean Worcester  
Chief Judge  
County of Fauquier General District Court  
18 East Market Street  
Leesburg, VA 20176

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Fauquier  
Judicial District: Twentieth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

### Request Tax Set-Off Refunds

The Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax set-off refunds for delinquent court costs and fines totaling \$1,769, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system, the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

### Promptly Delete Access

The Clerk does not promptly delete employees' access to the court's automated information system when employees resign. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system as required by the General District Court Case Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns or retires.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable J. Gregory Ashwell, Judge  
Erica Ashley Gatchell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia